

# Exhibit L

**MACEY, WILENSKY, COHEN, WITTNER & KESSLER**

ATTORNEYS AT LAW  
SUITE 600 MARQUIS TWO TOWER  
285 PEACHTREE CENTER AVENUE, N.E.  
ATLANTA, GEORGIA 30303-1229  
PHONE: (404) 584-1200  
FAX: (404) 681-4355

December 12, 1995

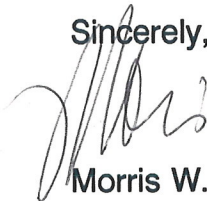
Leon L. Jones, Esquire  
Burton & Anderson  
1460 One Georgia Center  
600 West Peachtree Street, N.W.  
Atlanta, Georgia 30308-3603

Re: David S. Ramus

Dear Leon:

If you are unable to obtain from Ramus the name of the person who presently owns the painting, "The Ice Storm," I intend to subpoena Ramus and take his deposition to find out.

Sincerely,



Morris W. Macey

nds  
BCopy: Mr. Reed Galin

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ATLANTA, GEORGIA 30303-1229

MORRIS W. MACEY  
FRANK B. WILENSKY  
H. WILLIAM COHEN  
RICHARD P. KESSLER, JR.  
NEIL C. GORDON  
SUSAN L. HOWICK  
M. TODD WESTFALL  
JAMES R. SACCA  
DAVID B. KURZWEIL  
SHAYNA M. STEINFELD  
ROBERT A. WINTER  
PAMELA G. HILL  
RACHEL A. SNIDER  
BARBARA ELLIS-MONRO  
RICHARD C. LITWIN  
RONALD A. WEINER

FACSIMILE 404-681-4355

404-584-1200

SHELDON R. WITTNER  
(1943-1988)

5784 LAKE FORREST DRIVE  
SUITE 214  
ATLANTA, GEORGIA 30328

December 26, 1995

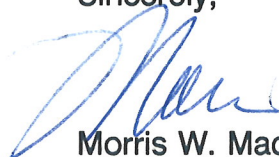
Mr. Reed Galin  
CBS Network News  
7800 Beverly Boulevard  
Los Angeles, CA 90036

Dear Reed:

Ramus called and told me that "Ice Storm" ended up at the Coe Kerr Galleries. He said the transaction was very complicated and one of the paintings in the deal wound up in Texas.

Best wishes for a Happy Holiday Season.

Sincerely,



Morris W. Macey

nds

*For further information, phone Ramon  
at 364-0283*